IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.430 OF 2003

The Director of Income-tax,
(International Taxation), Mumbai .. Appellant

v/s.

M/s.Decca Survey Overseas Ltd. .. Respondents

Mr.R.V.Desai, senior counsel with Ms.S.V.Bharucha
i/by Mr.T.C.Kaushik for appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 14th December, 2004

P.C.

Heard Mr.R.V.Desai, the learned senior counsel for the revenue.

2. The impugned order is based on the earlier order dated 24.9.98 passed by the Tribunal in the case of the assessee for the assessment year 1989-90. It was not in dispute before the Tribunal that the controversy was covered by the earlier order dated 24.09.1998 passed by the Tribunal. The learned senior counsel for the revenue could not show that the order dated 24.9.98 for the assessment year 1989-90 has not attained finality.

3. We are, thus, satisfied that the impugned order does not give rise to any substantial question of law. Dismissed in limine.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)